Amendments to the Claims:

This listing of claims will replace all prior versions, and listings of claims in the application:

Listing of Claims:

1. (previously presented) A homogeneous pharmaceutical composition for topical administration comprising:

at least 5% by weight, based on the total weight of the composition, of minoxidil or a pharmaceutically acceptable salt thereof;

an acid in an amount to substantially completely solubilise the minoxidil or a pharmaceutically acceptable salt thereof, wherein the acid is a mineral acid selected from the group consisting of hydrochloric acid, sulphuric acid, nitric acid, and phosphoric acid, or an organic acid selected from the group consisting of citric acid, acetic acid, succinic acid, maleic acid, benzoic acid, lactic acid and mixtures thereof;

a solvent selected from water and/or a lower alcohol;

a co-solvent selected from one or more of the group consisting of aromatic and polyhydric alcohols present in an amount of less than approximately 10% by weight;

wherein the final product of the homogeneous pharmaceutical composition is selected from the group consisting of a solution, lotion, ointment, mousse, a foam that breaks with shear, spray, aerosol, shampoo, conditioner, gel, cream and paste.

- 2. (previously presented) A homogeneous pharmaceutical composition according to Claim 1, wherein the acid is added in an amount sufficient to provide an apparent pH to the composition of approximately 7.0 or less.
- 3. (previously presented) A homogeneous pharmaceutical composition according to Claim 1, wherein the minoxidil or pharmaceutically acceptable salt thereof is

present in an amount of from approximately 5 to 25% by weight, based on the total weight of the homogeneous pharmaceutical composition.

- 4. (previously presented) A homogeneous pharmaceutical composition according to Claim 3, wherein the minoxidil or pharmaceutically acceptable salt thereof is present in an amount of approximately 7.5 to 12% by weight, based on the total weight of the homogeneous pharmaceutical composition.
 - 5. (Canceled)
- 6. (previously presented) A homogeneous pharmaceutical composition according to Claim 2, wherein the acid provides to the composition an apparent pH in the range of approximately 5.0 to 7.0.
 - 7. (Canceled)
- 8. (previously presented) A homogeneous pharmaceutical composition according to Claim 2, wherein the acid includes acetic or lactic acid.
- 9. (previously presented) A homogeneous pharmaceutical composition according to Claim 1, wherein the composition includes water and ethanol in a range of approximately 1:1 to 1:3 by volume.
- 10. (previously presented) A homogeneous pharmaceutical composition according to Claim 1, wherein the co-solvent includes benzyl alcohol.
- 11. (previously presented) A homogeneous pharmaceutical composition according to Claim 1, wherein the composition includes water and benzyl alcohol wherein the benzyl alcohol is in an amount of approximately 40 to 100% by weight based on the total weight of the co-solvent system.

- 12. (previously presented) A homogeneous pharmaceutical composition according to Claim 1, wherein the water is present in an amount no greater than approximately 60% by weight based on the total weight of the co-solvent system.
- 13. (previously presented) A homogeneous pharmaceutical composition according to Claim 1, wherein the co-solvent system includes an alkylene glycol.
- 14. (previously presented) A homogeneous pharmaceutical composition according to Claim 13, wherein the alkylene glycol is selected from one or more of the group consisting of glycerol, 1,3-butylene or propylene glycol.
- 15. (previously presented) A homogeneous pharmaceutical composition according to Claim 1, wherein the acid is present at a level that provides at least 0.01 Normal acid.
- 16. (previously presented) A homogeneous pharmaceutical composition according to Claim 1, wherein the acid is present in an amount equal to or greater than the amount of the minoxidil in Normal amounts.
- 17. (previously presented) A homogeneous pharmaceutical composition according to Claim 1, wherein the composition includes water and ethanol in a range of approximately 9:1 to 1:9 by volume.

18. (Canceled)

19. (previously presented) A homogeneous pharmaceutical composition according to Claim 1 wherein the minoxidil salt is minoxidil acetate or minoxidil lactate.

20. (previously presented) A homogeneous pharmaceutical composition according to Claim 1, including

approximately 5 to 12% by weight, based on the total weight of the composition, of a minoxidil or a minoxidil acid salt;

approximately 88 to 95% by weight of a solvent composition including approximately 10 to 70% by weight of ethanol, approximately 2.5 to 85% by weight of benzyl alcohol; and

less than 10% by weight, propylene glycol.

21. (previously presented) A method for the treatment of hair loss and related indications in humans, comprising the steps of:

providing a homogeneous pharmaceutical composition for topical administration having at least 5% by weight, based on the total weight of the composition, of minoxidil or a pharmaceutically acceptable salt thereof;

an acid in an amount to substantially completely solubilise the minoxidil or a pharmaceutically acceptable salt thereof, wherein the acid is a mineral acid selected from the group consisting of hydrochloric acid, sulphuric acid, nitric acid, and phosphoric acid, or an organic acid selected from the group consisting of citric acid, acetic acid, succinic acid, maleic acid, benzoic acid, lactic acid and mixtures thereof;

a solvent selected from water and/or a lower alcohol;

a co-solvent selected from one or more of the group consisting of aromatic and polyhydric alcohols present in an amount of less than approximately 10% by weight; and

applying topically to the human scalp a therapeutically or prophylactically effective amount of the homogeneous pharmaceutical composition.

22. (Canceled)

23. (previously presented) A method according to Claim 21, wherein the minoxidil salt is minoxidil acetate or minoxidil lactate.

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24. (currently amended) A method according to Claim 21, wherein the homogeneous pharmaceutical composition includes

approximately 5 to 12% by weight, based on the total weight of the composition, of [[a]] minoxidil or a minoxidil acid salt;

approximately 88 to 95% by weight of a solvent composition including approximately 10 to 70% by weight of ethanol, approximately 2.5 to 85% by weight of benzyl alcohol; and

less than 10% by weight, propylene glycol.

25. (Canceled)